ELECTRONIC WAGE AND TAX REPORTING
SPECIFICATIONS AND INSTRUCTIONS

The Kentucky Division of Unemployment Insurance requires employers who report quarterly wages for 10 or more workers to use electronic media in filing their quarterly wage and tax reports. Accounting and bookkeeping services that file reports on behalf of clients, as well as employers with fewer than 10 workers, are also encouraged to use electronic reporting. Reports may be filed by uploading a file or by direct entry on the Division's web site.

You must obtain a Personal Identification Number (PIN) in order to submit a report via the Internet. Please send your request by e-mail to des.uit@ky.gov.

Employers who report by electronic media are encouraged to make their tax payments via electronic fund transfer (EFT) or major credit card (a fee is applied to all credit card transactions). Information is available at: https://kewes.ky.gov/Employertax/eft.aspx

If you are paying by paper remittance you should mail payments to Unemployment Insurance; P.O. Box 2003, Frankfort, KY 40602-2003. Please include your payment coupon or form UI -3 with the payment. Do not enter gross, excess, or taxable wage figures on the report. Instead, enter only the amount due on Line 9.

Questions or requests for information concerning reporting requirements should be addressed to:

DIVISION OF UNEMPLOYMENT INSURANCE
TAX ENFORCEMENT BRANCH
P.O. BOX 948
FRANKFORT, KENTUCKY 40602-0948
(502) 564-2168
(502) 564-5442 (Fax)
E-Mail: des.uit@ky.gov

GENERAL INSTRUCTIONS FOR WAGE AND TAX REPORTING

1. No record is required for employees with zero wages during the reporting quarter. Please omit these records from the submittal. This applies only to individual employee wage records.

2. Submittals not formatted exactly as instructed cannot be processed, and penalties may be assessed.

3. Wage fields are set up to include cents. However, NO decimals shall be keyed. In the event that wages exceed the field allotted, a duplicate record for the excess should be created. Use as many duplicate records as needed.

4. If you do not have a Social Security Number for a worker, ZERO FILL this field. Do NOT leave blank, enter other characters or make up a dummy number. DO NOT USE "APPLIED FOR" IN THIS SPACE.

5. Any fields designated as 'FILLER' may be used for employer data. Our programs are designed to not read these fields.

6. Each record in a file MUST be 275 characters in length. Data must be entered in each record in the exact positions shown in these instructions.

7. Some employer numbers have an alphabetic suffix in the ninth (9th) position. This must be included in the electronic report. However, IF THE EMPLOYER NUMBER ON THE REMINDER NOTICE DOES NOT INCLUDE A LETTER IN THE 9TH POSITION, THAT FIELD MUST BE LEFT BLANK.

INSTRUCTIONS FOR REPORTING TAX AND WAGES USING THE ICESA FORMAT

The Interstate Conference of Employment Security Agencies (ICESA) format has been developed to allow multi-state employers to utilize a single format for wage and tax reporting to different states. Since the various states have unique as well as common data requirements, not all fields in the ICESA format are used by any one state. Following are those records and fields that are utilized for tax and wage processing in Kentucky.

ICESA 'A' RECORD FORMAT

This record identifies the organization submitting the file.

RECORD LENGTH: 275

FIELD POSITION	FIELD LENGTH	FIELD DESCRIPTION
1	1	CONSTANT "A"
2-5	4	YEAR FOR WHICH THE REPORT IS BEING TRANSMITTED (FORMAT "CCYY")
6-14	9	TRANSMITTER'S FEDERAL EMPLOYER ID NUMBER (FEIN). ENTER ONLY NUMERIC CHARACTERS - OMIT SPECIAL CHARACTERS
15-18	4	TAXING ENTITY CODE - CONSTANT "UTAX"
19-23	5	FILLER
24-73	50	TRANSMITTER NAME
74-113	40	TRANSMITTER STREET ADDRESS
114-138	25	TRANSMITTER CITY
139-140	2	TRANSMITTER STATE
141-153	13	FILLER
154-158	5	TRANSMITTER ZIP CODE
159-163	5	TRANSMITTER ZIP EXTENSION. INCLUDE HYPHEN IN POSITION 159. IF UNKNOWN, FILL WITH BLANKS
164-193	30	TRANSMITTER CONTACT PERSON
194-203	10	TRANSMITTER CONTACT TELEPHONE NUMBER. LEFT JUSTIFY. LEAVE UNFILLED POSITIONS BLANK.
204-207	4	TELEPHONE EXTENSION/BOX
208-242	35	FILLER
243-250	8	ENTER MMDDCCYY. (0131CCYY, 0430CCYY, 0731CCYY OR 1031CCYY OR LAST DAY OF QUARTER)
251-275	27	FILLER

ICESA 'E' RECORD FORMAT

This is the employer record that must precede all related employee wages. Without this record, individual wage records will be posted to an incorrect employer number or will not be processed at all!

The employer account number, including prefix and suffix if any, will be found on the quarterly wage and tax report, or reminder card issued in lieu of a report.

RECORD LENGTH: 275

FIELD POSITION	FIELD LENGTH	FIELD DESCRIPTION
1	1	CONSTANT "E"
2-5	4	FOUR-DIGIT REPORT YEAR (CCYY)
6-23	18	FILLER
24-73	50	EMPLOYER NAME
74-172	99	FILLER
173-174	2	EMPLOYER NUMBER PREFIX. IF NONE, ENTER "00"
175-180	6	EMPLOYER NUMBER
181	1	EMPLOYER SUFFIX - THIS IS AN ALPHABETIC CHARACTER. IF NONE, THIS FIELD MUST BE LEFT BLANK
182-187	6	FILLER
188-189	2	REPORTING QUARTER (LAST MONTH OF THE QUARTER: 03, 06, 09 OR 12)
190-275	86	FILLER

ICESA 'S' RECORD FORMAT

This is the employee record which follows the 'E' record described above. It contains the employee wage information. A record must be created for each employee receiving wages during the quarter.

FIELD LENGTH: 275

FIELD POSITION	FIELD LENGTH	FIELD DESCRIPTION
1	1	CONSTANT 'S'
2-10	9	EMPLOYEE SOCIAL SECURITY NUMBER
11-30	20	EMPLOYEE LAST NAME
31-42	12	EMPLOYEE FIRST NAME
43	1	EMPLOYEE MIDDLE INITIAL
44-49	6	FILLER
50-63	14	QUARTERLY EMPLOYEE WAGES (SEE BELOW)
64-275	212	FILLER

FOR WAGE AMOUNTS:

- all money fields are strictly numeric
- right justify and zero fill all wage amounts
- include the cents amount with the decimal point assumed (rounding is not necessary)
- do not use any punctuation (i.e., commas for thousands)
- no negative amounts are allowed

ICESA 'T' RECORD FORMAT

This is the total record for all wage records (code 'S') reported for each employer (code 'E'). Each 'E' record must have a corresponding 'T' record.

RECORD LENGTH: 275

FIELD POSITION	FIELD LENGTH	FIELD DESCRIPTION
1	1	CONSTANT "T"
2-12	11	FILLER
13-26	14	QUARTERLY GROSS WAGES
27-40	14	FILLER
41-54	14	EXCESS WAGES
55-68	14	TAXABLE WAGES
69-81	13	TAX DUE
82-87	6	TAX RATE FOR THIS REPORTING PERIOD (see below)
88-144	56	FILLER
145-148	4	SURCHARGE RATE
149-159	11	SURCHARGE DUE
160-226	67	FILLER
227-233	7	MONTH 1 EMPLOYMENT
234-240	7	MONTH 2 EMPLOYMENT
241-247	7	MONTH 3 EMPLOYMENT
248-275	28	FILLER

DATA TYPES:

- all money fields and total fields are strictly numeric

- right justify and zero fill all wage amounts and total fields

- include the cents amount with the decimal point assumed (rounding is not necessary)

- do not use any punctuation (i.e., commas for thousands)

- no negative amounts are allowed

- EXCESS WAGES are the total of those wages paid to each individual worker in excess of the taxable wage base in a calendar year. Click on https://kewes.ky.gov/Contact/contacts.aspx?strid=2 for the applicable taxable wage base.

- TAXABLE WAGES are the total of gross wages for all workers less excess wages for all workers.

- TAX RATE - the tax rate will be found on the quarterly wage and tax report or reminder notice sent in lieu of a report. The tax rate is defined by a decimal point in position 82 followed by five digits (e.g., 2.8% = .02800).

- TAX DUE - the total of Taxable Wages multiplied by the Tax Rate.

- SURCHARGE RATE – the surcharge rate will be found on the quarterly wage and tax report or reminder notice sent in lieu of a report. The surcharge rate is in position 145 (e.g., .22% = 0022).

- SURCHARGE DUE – the total of Taxable Wages multiplied by the Surcharge Rate.

- MONTH EMPLOYMENT fields – enter the total number of employees on the payroll as of the 12th day of each month in the report quarter. Failure to provide this information will result in failure to process the submittal.